

HONOURABLE SRI JUSTICE J.CHELAMESWAR
And
HONOURABLE SRI JUSTICE D.APPA RAO

Dt.01.11.2006

WRIT PETITION No. 22169 of 2006

Between:

M/s. Sri Venkata Srinivasa Radio & Electricals,
Penugonda, represented by its Proprietor,
Thadi Venkata Reddy

.. Petitioner

And

The Commercial Tax Officer, No.1 Circle,
Tanuku, West Godavari District.

..Respondent

ORDER: (Per JC, J):

Challenging the Order of assessment of Value Added Tax (VAT) in Form No.305 dated 22.8.2006, the present writ petition is filed.

2. After the assessment order is passed, it appears that the petitioner made a representation pointing out certain defects in the assessment order. By endorsement dated 16-09-2006, the representation was rejected. Hence, the present Writ Petition.

3. In substance, the issue involved in this writ petition is with regard to the correctness of assessment made against the petitioner. Against which clearly an appeal lies under Section 31 of the A.P.V.A.T. Act. In the circumstances, I do not see any reason to entertain

the Writ Petition.

4. Accordingly, the Writ Petition is dismissed at the stage of admission. No costs.

J.CHELAMESWAR, J

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November 01, 2006.
BCS

D.APPARAO, J